



## TC-TAX AUDITOR/ACCOUNTANT I

### Characteristics of Work

This is an entry-level position that requires professional accounting/auditing work independently or as a team.

Auditing functions that may be performed by an incumbent in this position include:

- 1) application of knowledge of professional accounting principles and techniques: State tax laws, rules, and regulations, and agency's policies to audit taxpayers for compliance;
- 2) assessment of amount and type of tangible evidence required to determine taxpayers' tax obligations;
- 3) calculation of feasibility of an audit with regard to the amount of time, effort, and money spent vs. revenue potential;
- 4) compilation of an audit report; and
- 5) closure of audit with the taxpayers.

Accounting functions that may be performed by an incumbent in this position include:

- 1) disbursement of agency funds in accordance with approved policies and procedures;
- 2) diversion of tax collections in compliance with State laws, rules, and regulations;
- 3) interpretation of fiscal, tax and employment legislation while acting as fiscal advisor to agency administrators; and
- 4) administration of employee compensation and benefits plans.

Functional supervision may be exercised over subordinate personnel. Work of incumbent is performed in accordance with established regulations, procedures, and administrative directives and is reviewed through reports to and conferences with administrative officials or auditor/accountants of a higher classification.

### Examples of Work

**Examples of work performed in this classification include, but are not limited to, the following:**

Initiates and performs tax audits by determining the methods and procedures to follow, the information needed, and the length and detail to which the audit should be carried. This is accomplished by evaluating the value of the audit and by compiling and analyzing tangible information (i.e., testing the records).

Communicates with the taxpayer on audit procedures, needed improvements in tax reporting and compliance, amount of tax assessment, and collection of tax assessment or refund of overpayment.

Selects the audits to be performed by review of records and pertinent information sources.

Prepares audit reports.

Participates in Review Board hearings of contested audits.

Reviews returns of taxpayers' self-assessment of tax liabilities.

Advises administrative personnel on laws, rules, and regulations as they relate to tax, fiscal, and employment compensation matters and/or related concerns in the administration of same.

Coordinates and assists in directing the fiscal activities of an agency.

Performs accounting work such as developing and modifying complex accounting systems; maintaining complex ledgers, controls and balances; and preparing fiscal statements and analyses.

Assists in the deposit, accounting, and diversion of tax revenue collections in compliance with State tax laws, rules, and regulations and in development of agency policies and procedures.

Administers employees' compensation and benefits plans including interpretation of employment law issues.

May supervise various other accounting or clerical functions.

Performs related or similar duties as required or assigned.

### **Essential Functions**

**Additional essential functions may be identified and included by the hiring agency. The essential functions include, but are not limited to, the following:**

1. Performs auditing duties.
2. Performs accounting duties.

### **Essential Competencies**

The following underlying competencies are linked to the essential functions of the job. Employees in this position may be evaluated on these competencies as part of the performance appraisal system. Specific behaviors may be identified and included later by the hiring agency. Failure of an employee to successfully demonstrate some or all of these competencies, as deemed important by his or her reporting official, may result in the employee being placed on a performance improvement plan. If after a reasonable period of time, usually three (3) months, the employee fails to demonstrate successful performance, the employee may be terminated. These competencies include, but are not limited to, the following:

#### **General Public Sector Competencies**

**Integrity/Honesty:** Models and demonstrates high standards of integrity, trust, openness and respect for others. Demonstrates a sense of responsibility and commitment to the public trust through statements and actions. Demonstrates integrity by honoring commitments and promises. Demonstrates integrity by maintaining necessary confidentiality.

**Work Ethic:** Conscientiously abides by the rules, regulations and procedures governing work. Exhibits a strong work ethic by being productive, diligent, conscientious, timely, and loyal.

**Service Orientation:** Seeks to understand and meets and/or exceeds the needs and expectations of consumers. Treats consumers with respect, responding to requests in a professional manner, even in

difficult circumstances. Provides accurate and timely service. Develops positive relationships with consumers. Demonstrates a commitment to quality public service through statements and actions.

**Accountability:** Is productive and carries fair share of the workload. Accepts responsibility for actions and results. Focuses on quality and expends the necessary time and effort to achieve goals. Demonstrates loyalty to the job and the agency and is a good steward of state assets. Deals effectively with pressure and recovers quickly from setbacks. Takes ownership of tasks, performance standards and mistakes. Has knowledge of how to perform one's job.

**Self Management Skills:** Maintains a positive attitude. Effectively manages emotions and impulses and appropriate balance between personal life and work. Treats all people with respect, courtesy, and consideration. Communicates effectively. Remains open to new ideas and approaches, shows flexibility to complete job within defined parameters. Is able to lead and follow. Avoids conflicts of interest. Promotes cooperation and teamwork.

**Interpersonal Skills:** Shows understanding, courtesy, tact, empathy and concern; develops and maintains relationships. Demonstrates cross cultural sensitivity and understanding. Identifies and seeks to solve problems and resolve conflict situations. Models appropriate behavior.

**Communication Skills:** Receives, attends to, interprets, and responds to verbal messages and other cues such as body language in ways that are appropriate to listeners and situations. Provides thorough and accurate information. Asks questions for clarification and to insure understanding. Expresses information to individuals or groups effectively, taking into account the audience and nature of the information; listens to others, attends to nonverbal cues, and responds appropriately. May make oral presentations.

**Self-Development:** Seeks efficient learning techniques to acquire and apply new knowledge and skills; uses training, feedback, or other opportunities for self-learning and development. Develops and enhances skills to adapt to changing organizational needs. Remains open to change and new information and ideas; adapts behavior or work methods in response to new information, changing conditions, or unexpected obstacles. Applies all information, training, and resources to advance to the next level. Copes effectively with change. Allows self and others to make mistakes and learns from those mistakes.

### **Technical Competencies**

**Communication Skills:** Concisely and correctly answer questions and/or advises, explains or conveys information to the public. Asks appropriate questions to gain information needed to assist the taxpayer, perform an examination, or provide information to the public. Participates effectively in meetings, seminars, and training sessions. Presents information internally or externally using proper grammar, punctuation, and content. Appropriately documents information using tools such as: message screens, audit reports, letters, e-mails, reports, memorandums, etc. Presents facts or information to a group in written and/or oral form such as speaking to groups or testifying in a trial, providing necessary supporting documents.

**Workflow Management:** Schedules and manages workload to achieve goals. Works independently resolving all tasks timely. Researches and finds solutions using all available informational resources. Effectively manages and safeguards agency resources such as computer equipment, travel expense reimbursement, supplies, etc. Makes appropriate choices or exercises sound judgement for a variety of circumstances. Exercises appropriate level of professional skepticism based on information obtained. Adapts to a variety of situations and surroundings

**Functional Capability:** Possesses advanced knowledge of tax laws and is familiar with businesses and industries served. Reflects knowledge of proper accounting procedures to perform a variety of functions such as budget preparation, financial entry preparation for GAAP packet, fund accounting, encumbrances, review of taxpayer records, etc. Operates at an advanced level of proficiency in using computer hardware and software.

**Professional Maturity:** Able to assess the situation and appropriately respond. Exhibits the attributes of confidence, assertion, tolerance, patience, and empathy at the appropriate time. Manages conflicts and defuses situations. Knows when to refer an issue to the appropriate level. Aligns personal behavior with agency standards. Continuously assesses work unit for areas of improvements, implementing changes when necessary under scope of authority. Exhibits positive influence among peers within work unit and agency with regard to district or agency directives and decisions.

**Audit Performance:** Reviews audit potential list for taxpayer compliance verification. Recognizes possible non-compliance outside the realm of current project or changes in tax laws, forwarding that information to appropriate district or jurisdiction. Possesses proper accounting knowledge to analyze and understand financial information. Quickly determines appropriate audit procedure, making the examination effective and efficient. Develops audit work papers that are concise, self-supportive, explanatory, and legally defensible while identifying source, purpose, and conclusion.

### **Minimum Qualifications**

These minimum qualifications have been agreed upon by Subject Matter Experts (SMEs) in this job class and are based upon a job analysis and the essential functions. However, if a candidate believes he/she is qualified for the job although he/she does not have the minimum qualifications set forth below, he/she may request special consideration through substitution of related education and experience, demonstrating the ability to perform the essential functions of the position. Any request to substitute related education or experience for minimum qualifications must be addressed to the State Personnel Board in writing, identifying the related education and experience which demonstrates the candidate's ability to perform all essential functions of the position.

**Physical Requirements:** These physical requirements are not exhaustive, and additional job related physical requirements may be added to these by individual agencies on an as needed basis. Corrective devices may be used to meet physical requirements. These are typical requirements; however, reasonable accommodations may be possible.

**Moderate Work:** May frequently exert force equivalent to lifting up to approximately 25 pounds and/or occasionally exert force equivalent to lifting up to approximately 50 pounds.

**Vision:** Requires the ability to perceive the nature of objects by the eye.

**Near Acuity:** Clarity of vision at 20 inches or less.

**Midrange:** Clarity of vision at distances of more than 20 inches and less than 20 feet.

**Far Acuity:** Clarity of vision at 20 feet or more.

**Accommodation:** Ability to adjust focus.

**Color Vision:** Ability to identify colors.

**Speaking/Hearing:** Ability to give and receive information through speaking and listening skills.

**Motor Coordination:** While performing the duties of this job, the incumbent is regularly required to sit; use hands to finger, handle or feel objects, tools or controls; and reach with hands and arms. The incumbent is frequently required to stand; and walk. The incumbent is occasionally required to climb or balance; and stoop, kneel, crouch, or bend.

**Experience/Educational Requirements:**

**Education:**

A Bachelor's Degree from an accredited four-year college or university in accounting or accounting/data processing;

OR

**Education:**

A Bachelor's Degree including a minimum of 24 hours of accounting as identified below:

18 hours in the following courses:      Principles of Accounting I and II  
   Intermediate Accounting I and II  
   Federal Income Tax  
   Auditing

The remaining 6 hours may be selected from the following:

Cost Accounting	Advanced Accounting
Business Law	Advanced Auditing
Accounting Systems	Managerial Accounting
Advanced Federal Income Tax	Auditing Problems

**Required Document:**

Applicant must attach a valid copy of his/her transcript to verify required course work.

**Special Requirement:**

Incumbent must possess a valid MS Driver's License or a valid Driver's License from a contiguous state.

**Interview Requirements**

Any candidate who is called to an agency for an interview must notify the interviewing agency in writing of any reasonable accommodation needed prior to the date of the interview.